

Purpose

At year-end, departments will prepare a Final Budget Report, Report No. 6. This report presents a summary status of appropriations including expenditures, encumbrances, and balances as of June 30 for each appropriation.

Report No. 6 is not submitted to the State Controller's Office (SCO) but is kept on file for year-end financial reporting and audit purposes. It will be used to support past/prior year expenditures during the budget development process.

Reference Documents

- SAM Section [7961](#)
- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 5, Final Reconciliation of Controller's Account with Final Budget Report/Agency Records
- Report No. 7, Pre-Closing Trial Balance
- Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller
- Final (998) SCO/Agency Reconciliation Worksheet

How to Prepare

To generate the report, follow the steps in Job Aid FISCal.235 – Year End Report 6 – Final Budget Report. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FISCal Processes → FISCal Report → GL Reports → Final Budget Report
- As of Date (06/30/20XX) and Budget Period (leave blank)
- **Report Request Parameters:** Business Unit and Include Adjustment Period (998)
- **Process Scheduler Request:** Description (ZZ_GL_BUDRPT) and Format (PDF)

Samples of Report No. 6 Governmental Cost Fund are shown in the illustrations below:

[Illustration 1a - Governmental/General Fund \(Reverted Year\)](#)

[Illustration 1b - Governmental/General Fund \(Prior Year\)](#)

[Illustration 1c - Governmental/General Fund \(Current Year\)](#)

Report Preparation Guide
Year-End Report No. 6 - Final Budget Report

Illustration 1a - Governmental/General Fund (Reverted Year)

REPORT 6 - FINAL BUDGET REPORT 1 DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX AS OF 06/30/20XX
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Fund:	0001 - General Fund
Subfund:	000
Reference:	00 2
Enactment Year:	20RY

Report ID:	RPTGL067
Run Date:	3 8/15/20XX
Run Time:	16:27:05
Adjusting Period:	998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Prior Year Encumbrance	Budgetary Expenditures	Balance
Appropriation					Encumbrance/Allocated	Reversals		
					4a		5a	6a
REGULAR APPROPRIATIONS								
20RY	6770				State Budget			
	-9,467,580.67			20,656.07	0.00	21,593.19	-937.12	-9,468,517.79
20RY	6780				State Audits & Evaluations			
	-6,315,464.00			6,860.16	0.00	10,503.36	-3,643.20	-6,319,107.20
				916.36				
20RY	9900100				Administration			
	-270,827.86			3,346.30	0.00	5,227.44	-1,881.14	-272,709.00
20RY	9900200				Administration - Distributed			
	270,827.86			-3,346.30	0.00	-5,227.44	1,881.14	272,709.00
TOTAL FOR REGULAR APPROPRIATIONS:								
	-15,783,044.67			27,516.23	0.00	32,096.55	-4,580.32	-15,787,624.99
SCHEDULED REIMBURSEMENTS								
20RY	6770				State Budget			
	1,207,083.65			0.00	0.00	0.00	0.00	1,207,083.65
20RY	6780				State Audits & Evaluations			
	2,175,634.04			0.00	0.00	0.00	0.00	2,175,634.04
TOTAL FOR SCHEDULED REIMBURSEMENTS:								
	3,382,717.69			0.00	0.00	0.00	0.00	3,382,717.69
TOTAL REFERENCE 001								
	-12,400,326.98			27,516.23	0.00	32,096.55	5b -4,580.32 6b	-12,404,907.30

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Illustration 1b - Governmental/General Fund (Prior Year)

REPORT 6 - FINAL BUDGET REPORT 1 DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX AS OF 06/30/20XX
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Fund:	0001 - General Fund
Subfund:	000
Reference:	00 2
Enactment Year:	20PY

Report ID:	RPTGL067
Run Date:	3 8/15/20XX
Run Time:	16:27:05
Adjusting Period:	998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Prior Year Encumbrance	Budgetary Expenditures	Balance
Appropriation					Encumbrance/Allocated Encumbrance	Reversals		
					4a		5a	6a
REGULAR APPROPRIATIONS								
20PY	6770				State Budget			
	-3,452,826.48			405,201.05	1,814.62	466,564.48	-59,548.81	-3,512,375.29
20PY	6780				State Audits & Evaluations			
	-7,410,192.25			316,034.62	132.72	285,410.62	30,756.72	-7,379,435.53
				916.36				
20PY	9900100				Administration			
	-848,719.06			167,660.08	478.70	148,723.08	19,415.70	-829,303.36
20PY	9900200				Administration - Distributed			
	848,719.06			-167,660.08	-478.70	-148,723.08	-19,415.70	829,303.36
TOTAL FOR REGULAR APPROPRIATIONS:								
	-10,863,018.73			721,235.67	1,947.34	751,975.10	-28,792.09	-10,891,810.82
SCHEDULED REIMBURSEMENTS								
20PY	6770				State Budget			
	815,639.71			0.00	0.00	0.00	0.00	815,639.71
20PY	6780				State Audits & Evaluations			
	3,259,975.39			-4,375.13	0.00	0.00	-4,375.13	3,255,600.26
TOTAL FOR SCHEDULED REIMBURSEMENTS:								
	4,075,615.10			-4,375.13	0.00	0.00	-4,375.13	4,071,239.97
TOTAL REFERENCE 001								
	-6,787,403.63			716,860.54	1,947.34	751,975.10	5b -33,167.22	6b -6,820,570.85

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Illustration 1c - Governmental/General Fund (Current Year)

1	REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX AS OF 06/30/20XX
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Fund:	0001 - General Fund
Subfund:	000
Reference:	00
Enactment Year:	20CY

Report ID:	RPTGL067
Run Date:	8/15/20XX
Run Time:	16:27:05
Adjusting Period:	998

Budget Period	PG	EL	CMP	TSK	Appropriation Description				
						Appropriation	Expenditures	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals
								4a	5a
									6a
REGULAR APPROPRIATIONS									
20CY	6770				State Budget	-39,803,000.00	31,470,955.27	532,223.02	0.00
									32,003,178.29
									-7,799,821.71
20CY	6780				State Audits & Evaluations	-26,000,000.00	19,989,586.03	264,335.52	0.00
									20,253,921.55
									-5,746,078.45
20CY	9900100				Administration	-15,498,000.00	12,561,948.84	153,203.35	0.00
									12,715,152.19
									-2,782,847.81
20CY	9900100				Administration - Distributed	15,498,000.00	-12,561,948.84	-153,203.35	0.00
									-12,715,152.19
									2,782,847.81
TOTAL FOR REGULAR APPROPRIATIONS:									
						-65,803,000.00	51,460,541.30	796,558.54	0.00
									52,257,099.84
									-13,545,900.16
SCHEDULED REIMBURSEMENTS									
20CY	6770				State Budget	3,000,000.00	-2,999,151.78	0.00	0.00
									-2,999,151.78
									848.22
20CY	6780				State Audits & Evaluations	7,895,000.00	-5,125,636.37	0.00	0.00
									-5,125,636.37
									2,769,363.63
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
						10,895,000.00	-8,124,788.15	0.00	0.00
									-8,124,788.15
									2,770,211.85
TOTAL REFERENCE 001									
						-54,908,000.00	43,335,753.15	796,558.54	0.00
									5b 44,132,311.69
									6b -10,775,688.31
TOTAL FUND 0001									
						-74,095,730.61	44,080,129.92	4b 798,505.88	784,071.65
									5c 44,094,564.15
									-30,001,166.46

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Year-End Report No. 6 - Final Budget Report

How to Validate

The references below correspond to the numbered fields on Illustrations 1a to 1c.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate fund number, fund title, sub-fund, reference, and enactment year.
3	Report ID (RPTGL067) and Adjustment Period (998).
4a	<p>The 'Encumbrances/Allocated Encumbrance' column provides the total encumbrance balance in each appropriation. Note: The reverted year appropriations should not have any encumbrances.</p> <ul style="list-style-type: none"> Regular Appropriations: Except for Administration – Distributed, the normal balance is a debit. Scheduled Reimbursements: Not applicable - amount must be zero. Transfers to Other Funds-Unspecified: Not applicable – amount must be zero. <p>The 'Encumbrance/Allocated Encumbrance' column on Report No. 6 for each appropriation line item agrees with the 'Encumbrances' column on Report No. 1 Detail (571 D), excluding the encumbrances amount related to scheduled reimbursements.</p>
4b	<p>The 'Encumbrance/Allocated Encumbrance' amount on the 'Total Fund' line of Report No. 6 agrees with the total 'Encumbrances' on Report No. 1 GLs (571A), excluding the encumbrances amount related to scheduled reimbursements.</p> <p>Note: Encumbrances funded by reimbursements are reported under the reimbursement and corresponding receivable accounts. See Department of Finance year-end (YE) eLearning, YE A-3 Accrue Reimbursements and Abatements.</p>
5a	<p>The 'Budgetary Expenditures' column for the appropriation is calculated as the sum of Expenditures and Encumbrances/Allocated Encumbrances minus Prior-Year Encumbrance Reversals.</p> <ul style="list-style-type: none"> Regular Appropriations: Appropriated Expenses (GL 9000). Except for Administration – Distributed, the normal balance is a debit. Prior year balances may be either a debit or credit. Scheduled Reimbursements: Reimbursements (GL 8100). The normal balance is a credit for earned reimbursements. Transfers to Other Funds-Unspecified: Appropriated Transfers to Other Funds (GL 9812). The normal balance is a debit. <p>The 'Budgetary Expenditures' column on Report No. 6 should agree with Report No. 15, Transactions per Agency Accounts, GLs 8100, 9000, and 9812 (if any) columns for each appropriation line item.</p>
5b	The 'Budgetary Expenditures' amount on the 'Total Reference' line of Report No. 6 agrees with the corresponding totals on Report No. 5.
5c	Excluding the Federal Trust Fund, the 'Budgetary Expenditures' amount on the 'Total Fund' line of Report No. 6 agrees with the sum of GLs 8100, 9000, and 9812 (if any) on Report No. 7.

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How to Validate (continue)

6a	<p>The 'Balance' column is calculated as follows:</p> <ul style="list-style-type: none">• Regular Appropriations: The remaining unexpended and uncommitted amount of the appropriation is the net of 'Appropriation and Budgetary Expenditures.' The normal balance is a credit or zero. A debit indicates the appropriation is over-spent.• Scheduled Reimbursements: Calculated as the sum of 'Appropriation and Budgetary Expenditures.' The normal balance is a debit for Scheduled and Miscellaneous Reimbursements and a credit for Unscheduled Reimbursements.<ul style="list-style-type: none">• Note: A department may collect reimbursements over the budgeted scheduled reimbursement amount; however, a budget revision must be prepared and approved by the Department of Finance before any reimbursements in excess of the budgeted amount can be expended. See SAM Section 8365.• Transfers to Other Funds-Unspecified: Unexpended Operating Transfer Out. The net of Appropriations and Budgetary Expenditures. The normal balance is a credit. <p>Reconcile the 'Balance' on Report No. 6 to the Final (998) SCO/Agency Reconciliation Worksheet (same sign).</p>
6b	<p>The 'Balance' amount on the 'Total Reference' line of Report No. 6 agrees with the corresponding totals on Report No. 5, except for reverting year appropriation balances, which will be zero on Report No. 5.</p> <p>Note: SCO posts the reversion journals (RV JEs) to their records prior to FI\$Cal posting those RV JEs. Departments may submit a FI\$Cal Service Center ticket to have the balance zero out on Report No. 6 after year-end close reports are submitted to SCO.</p>

Important Notes/Tips

- Encumbrances outstanding at year-end are reported as expenditures for year-end reporting purposes.
- The reversal of prior year accrued encumbrances is displayed on Report No. 6 in the "Prior Year Encumbrance Reversal" column.
- Encumbrance accounting helps departments avoid overspending by setting aside appropriations to meet anticipated expenses. For more information, see Month-End Encumbrance Reconciliation Training at <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>.
- Departments can reconcile remaining spending authority for a fund, enactment year, reference, program, and projects with capital outlay appropriations to the transaction in FI\$Cal by running a Detail Report of Appropriation Status report. The report navigation is: Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Detail Report of Approp Status